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CLIENT/MATTER NUMBER
068924-0111

VIA FACSIMILE AND U.S. MAIL

Mr. Robert E. Browne
Neal, Gerber & Eisenberg LLP
Two North LaSalle Street
Chicago, Illinois 60602-3801

Re: Heart Imaging Technologies, LLC - Intellectual Property on
Web-based Medical Image Management System
Your Reference: 017575.0803
Our File No.: 068924-0111

Dear Mr. Browne:

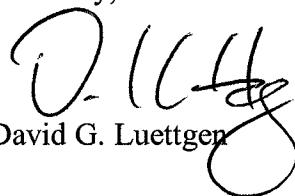
This is in response to your letters dated May 1, 2006 and July 31, 2006, and further to our letter dated May 17, 2006.

We have reviewed U.S. Patent No. 6,934,698 and its file history as well as the published applications you have identified.

Our review indicates that the Merge Enterprise Web product is not covered by the '698 patent. For example, the Merge Enterprise Web product provides images to the user in the industry standard format "Digital Imaging Communications in Medicine" (DICOM), which are then displayed by an Active-X plug-in. The images are not provided in a "browser compatible format." The '698 patent clearly indicates that the DICOM format is a "non-web compatible digital format" (see col. 6, line 65 to col. 7, line 1).

We also reviewed the status of the published applications and note that none have been examined at this time. We believe that it is premature to discuss a license of these applications at this time.

Sincerely,



David G. Luettgen

cc: Merge Technologies LLC

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EXHIBIT D

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